

2014

Town of Manchester 2014 Annual Repor

Manchester, Me.

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Town of

MANCHESTER



2014 Annual Report

For Fiscal year ending 06/30/2014



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MAINE HISTORY: RELIGION

The Old Baptist Church

by David R. Dennett

April 15, 1966

(Written for Dr. Bingley, Farmington State College)

Throughout the State of Maine, many old country churches, unknown to most of us, have unusual and interesting histories. One of these, found on Scribner Hill in Manchester, is the Old Baptist Church, now a community church of no particular denomination.

Built in 1793 in Readfield, the church was first maintained by Isaac Case and his parishioners. However, the geographical center of population began a shift away from this area, and in 1838 the church was moved by a team of oxen to its present location off the Readfield Road about three miles out from Manchester. The only problem now lies in the fact that the population has again shifted, and the church is situated in a rather remote, wooded area. But the church is still loved by those who know it, and although it is not open for Sunday sermons, it is open for both Sunday School and evening Worship Service. The country folk of the area will always long for the day when a full-time pastor will again be at their church.

In the one hundred and seventy-three years of its existence, the Manchester church has been quite active in the community. One annual affair was known as the Old Home Gathering, which began in 1932 and lasted for at least ten years. These, of course, had a great impact on the people of the area, especially the youth, and I would say that, due to the quality of the speakers, the people must have looked forward to these gatherings.

Interestingly printed on the church bulletin for the Old Home Gathering of 1933 was the statement: "owing to heat the program will be shortened." This gives an idea as to the heating system in the church - an old wood stove, a system which is still in use today.

The Old Baptist Church - 4 -

Although the church is small and rather remote in its location, it has had many well known people as speakers and parishioners. Two such men were Professor Whitney of Harvard College, and Dr. Wallace Nutting, a noted Congregationalist minister, an author, and a restorer of antiques. Professor Whitney was for years head of the North Manchester Meeting House Association which was formed in the 1930's for the purpose of taking care of the church and cemetery. (An active Youth Group in the area also is a big help to the church financially and otherwise.) Whitney came often during the summer, and is dearly remembered by those who knew him, for himself and his generosity. He donated the rug that is presently on the floor of the church. He is buried in the cemetery next to the church.

Dr. Wallace Nutting, as mentioned above, had a varied and respectable life. He spoke at the church very often, especially the Old Home Gatherings. On the church bulletin at the tenth annual gathering, I noticed the article which stated: "August 10, 1941, Dr. Wallace Nutting died in Framingham, Massachusetts. He was buried in Forest Grove Cemetery, Augusta." The people in this area loved to hear him speak, loved him as a person, and were truly sorry at his departure.

In 1935 the church had a full time pastor for one year, but unable to keep up his pay, the Reverend Gerald Reedy had to leave. Prior to this one year, the last full time pastor was the Reverend Carl Small who was at the church sometime prior to 1948.

Of interest when discussing the importance of this old church is the number of people who had an introduction to religion, something that they possibly might never have received. And these people took an active part for we see that out of this church in Manchester came new churches in Mt. Vernon, Hallowell, Belgrade, and Winthrop, all organized by members who left the Manchester church just for that purpose.

Also, at least five or six ministers came out of the parishioners of the church. This is quite a record considering its size and location, but as I have said, the people loved it and had a great deal of faith in it.

Before discussing the design of the church and its interior, I would like to mention a particular rock that is found in the wall around the cemetery. (This rock is in the picture, and pointed out on the postcard.) Over one hundred and thirty years ago when the road past the church was constructed, a large rock was turned up that caused curious people to stop and wonder. The reason, as you can see in the picture, was caused by two human like footprints found plainly visible in the side of the rock. One is about ten inches long and six to seven inches wide, the other is about half that size. Now comes the question. What caused this unusual circumstance? Experts who have seen this seem to feel that the prints were not made by any animal or human being, other than by carving. Their theory is that Indians did the work for some kind of ceremonial performance. However, the people of the Manchester area do not like to go along with this, and I can't say that I blame them. For something as unusual and interesting why take a logical answer? (If the carving answer is actually logical, and who knows for sure?)

In talking with different people myself, the two prints in the rock could be anything from the feet of God to prehistoric monsters. And this includes the belief that they were made many years ago by two humans when the rock had not then reached its solid state. Therefore, on their beliefs regarding the prints, I leave the rock of the Manchesterites, an unusual, interesting and, who knows, a possible real unknown discovery.

The Old Baptist Church -4-

The outside of the church, as you can see in the pictures, is very plain with the exception of the fan windows that are found over each window. To me these are unusual as I have seen few. I would say, however, that the most interesting part of the church, other than its history, is its old box pews that still remain. The only thing done to them to alter their original state is a little painting. The numerals on the small side doors are original.

At the front of the church, which I would estimate seats 180 to 200 people is a small white altar that has the beautiful phrase painted on its front: "Behold I stand at the Door and knock". The Bible on the altar, a large new edition, was presented by the Youth Group, the young people who have received so much inspiration from the church, and who have done so much in return.

The Old Baptist Church of Manchester, Maine, certainly has an interesting history with a long background of well known people and incidents. I have had an extremely rewarding time doing this report, the most so, I would say, out of any I have ever done.

As it happens, I had never heard of this church prior to this week, but on Tuesday night, April 12, I called the wife of one of Augusta's local ministers who in turn told me of the church in Manchester. Finding the short story told to me very interesting, I contacted Mrs. Donald Shute of Manchester, who is presently a member of the North Manchester Meeting House Association and is extremely interested in the church. Although not knowing me, she was kind enough to allow me to interview her and use her old records and newspaper articles for reference. She also took me up to the church and showed me inside so that I could adequately tell of the pews and the altar. (An extremely rewarding experience!)

As you can see, this has definitely been interesting for me, as interesting, I imagine, as is the Old Baptist Church to the people of Manchester.

WREATHS ACROSS AMERICA

12/13/2014



Historical Character of Manchester

The roughly 25 square miles which now comprises the Town of Manchester is part of a 1,500,000 acre land grant which was originally conveyed from the King of England to the Plymouth Colony in 1629. The purpose of that original conveyance was to establish an area around the Kennebec River where the colonist's agricultural products could be traded for Indian furs. Having paid off its debt to the Crown, the Colony sold the enormous tract in 1661 to private land owners. By 1753, the land was being purchased by such notables as James Bowdoin, Sylvester Gardiner, Benjamin Hallowell, Florentine Vassal and James Pitts.

Settlement commenced in the area, then know as "Hallowell Cross Roads", around 1775. The community, even in its settlement period, was noted for its strategic location on major trading and travel routes. Today, just as it was 200 years ago, Manchester is characterized by its proximity to major trading, employment and transportation centers.

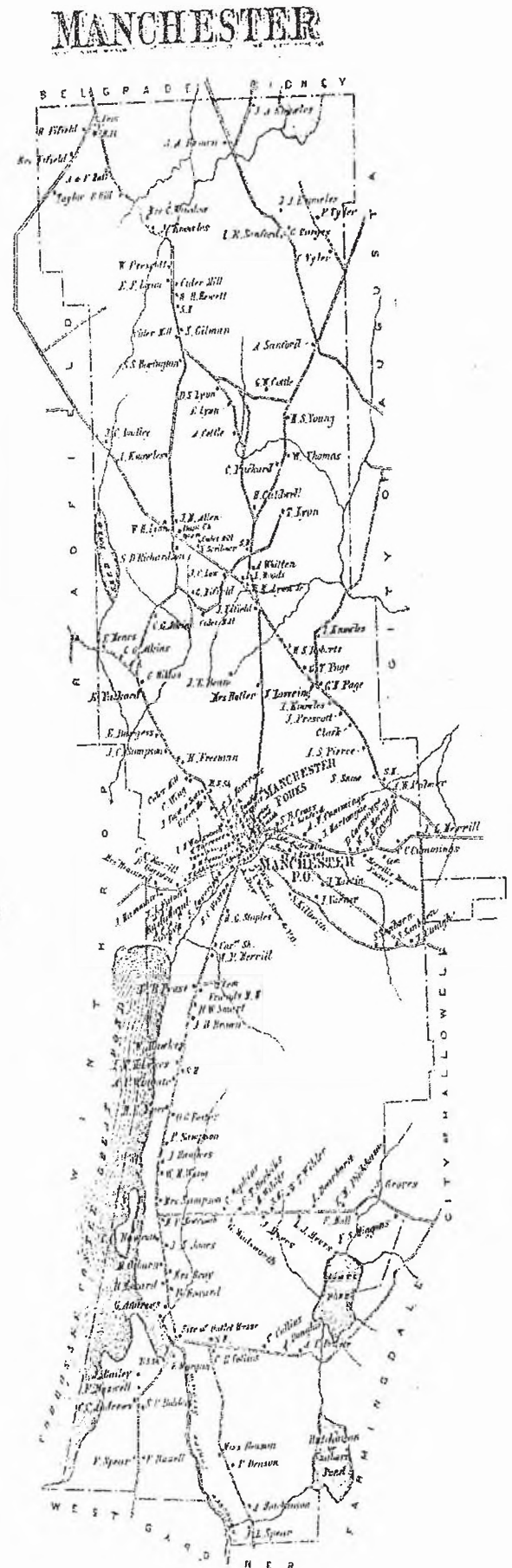
The first attempt on the part of the inhabitants of Hallowell Cross Roads to incorporate a town separate from Hallowell, Augusta, Readfield and Winthrop occurred in 1811. The proposed name for the newly incorporated community was Naples. The request before the then appropriate legislature of Massachusetts was turned down by the force of heavy opposition from Hallowell which was jealous of the valuable trade route "Naples" would come to control.

A post office was first built in Hallowell Cross Roads in 1818 and the Town was eventually incorporated in 1850 as Kennebec, and finally as Manchester in 1854.

Agriculture seems to have been the dominant occupation of Manchester residents in the nineteenth century. An 1893 militia roll lists 74 total militiamen. Sixty of these men listed their occupations as farmers, 4 as stonecutters, 3 as millmen, 3 as teamsters, 2 as merchants and 2 as engineers.

By the early twentieth century, the Town became well known for the beauty and recreational advantages offered by what is clearly is most valuable natural resource—Cobbosseecontee Lake. By the turn of the century, lakeside cottages were beginning to proliferate, summer inns were being built, and in 1901 a trolley was built from Augusta to Winthrop and the Lake was made easily accessible to thousands of people.

From its earliest inception, Manchester—or the Hallowell Cross Roads—has been noted for its beauty and its strategic location both in regard to nearby centers of commerce, travel routes, and natural recreational resources.



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Committee Thanks

Kudos go out to our committee members, whose contributions help make our hometown a better place to work, live and raise a family.

ELECTED OFFICIALS

SELECTBOARD	
Jeremy Pare—Chairman	06/30/2015
Thomas Oliver	06/30/2016
Paula Thomas	06/30/2016
Martha Nielsen	06/30/2015
Robert Gasper	06/30/2014

SANITARY DISTRICT	
Clifton Fletcher	06/30/2016
Warren Foster	06/30/2015
Robert Gasper	06/30/2014
Scott Lyon	06/30/2016
James Nevins	06/30/2015

MANCHESTER ELEMENTARY SCHOOL ADVISORY BOARD	
Melissa Emerson	06/30/2016
Dawn Kliphan	06/30/2016
David Guillemette	06/30/2015
Susan Belz	06/30/2014
Paul Stein	06/30/2014

RSU 38 SCHOOL BOARD	
Lisa Montagna	06/30/2015
Elizabeth Simcock	06/30/2014
David Guillemette	06/30/2014
Melissa O'Neal	06/30/2015

APPOINTED COMMITTEES

ANIMAL CONTROL OFFICER	
Jeff Flannery	06/30/2014

APPEALS BOARD	
Joe Kozak	06/30/2014
Scott Lyon	06/30/2014
Alec Rogers	06/30/2015
Ben Sechrist	06/30/2016
Shawn Smith	06/30/2016

BUDGET COMMITTEE	
Joe Kozak	06/30/2016
Jason Simcock	06/30/2016
Brian Jackson	06/30/2016
Terry Watson	06/30/2016
Tom Leveen	06/30/2016

CEMETERY COMMITTEE	
Brandon Ellis	Sexton
Arlene Gagnon	06/30/2014
Dusty Gay	06/30/2014
Theresa Gay	06/30/2014
Hattie Trask	06/30/2014
Carroll Whitman	06/30/2014

COBBOSSEE WATER SHED TRUSTEE	
Brian Sylvester	06/30/2015

COBBOSSEE DAM KEEPERS	
David Dodge	06/30/2014
Charles Hippler	06/30/2014
James Hippler	06/30/2014

Kudos go out to our committee members, whose contributions help make our hometown a better place to work, live and raise a family.

Committee Thanks

CONSERVATION COMMISSION	
Deb Plengey	06/30/2014
Garry Hinkley	06/30/2016
Jeffrey Janell	06/30/2016
Anne Reiter	06/30/2016
Sylvia Ouelette	06/30/2014
Doug Ide	06/30/2016
Barbara Moss	06/30/2014

FIRST PARK REPRESENTATIVE	
Richard Fein	06/30/2014

PLANNING BOARD	
Charles Hippler	06/30/2014
Jim Pelsor	06/30/2014
Dawn Kliphan	06/30/2016
Tom Leveen	06/30/2014
Leon Strout	06/30/2015
Hattie Trask	06/30/2016
Jeff Reardon	06/30/2016

RECREATION COMMITTEE	
Matt Galletta	06/30/2014
Melodie Rand	06/30/2014
	06/30/2014

ROAD COMMITTEE	
Walter Edgecomb	06/30/2014
Warren Foster	06/30/2014
Robert Gasper	06/30/2014
Scott Lyon	06/30/2014
James Nevins	06/30/2014
David Smith	06/30/2014
Brian Sylvester	06/30/2014
James Nevins	06/30/2014
Maynard Whitten	06/30/2014

Dear Manchester residents,

It is my great pleasure to have represented you as chair of the Town of the Manchester Select Board in 2014/2015. I do not take this position lightly and I speak for the board when I say thank you to all who have supported the efforts of the Board of Selectmen (BOS) over the past year. The 2015 fiscal year has been a good one for the Town of Manchester as both our external financial audit and internal consensus agree that the town continues to be in a sound financial position. In addition, the community continues to prosper as we increase valuation through growth and support our local businesses from one end of town to the next.

Speaking of businesses, 2014 marked the first year the town has presented a business of the year award. The winner of the 2014 award was Fielders Choice Ice Cream! I think we would all agree that this business has taken the town by storm and they continue this effort well into 2015. Our businesses are various, although sometimes tucked away as hidden jewels, and we appreciate each and every one of them for doing business in Manchester.

On the community front, this year has seen challenges with some of our town residents struggling to pay their taxes and others in need of general assistance to simply stay warm. The BOS is very aware of these issues and has thus presented a budget for the next fiscal year that attempts to strike a balance between the town's needs and the financial impact on the taxpayer. We look forward to a healthy conversation on the budget at our town meeting and hope that you agree that the BOS has worked hard to find compromise.

To end this message I would like to send out a warm thank you to our town staff, select board, planning board, and all of our committee and fire department volunteers who spend countless hours in service to the town. These individuals work tirelessly to make our town better and each should wear a permanent pat upon the back. I would especially like to thank Martha Nielsen as she steps down from the select board after six years to pursue other opportunities. Her leadership and guidance for the town over this time period has been much appreciated and the BOS wishes her well!

All in all, here's to another great year in Manchester.... The way life is!!!!!!

Very respectfully,

Dr. Jeremy Pare

Chair, Manchester Select Board

All data is calculated on our fiscal year.

07/01/2013 - 06/30/2014

BIRTHS	MARRIAGES	DEATHS
16	8	28

DEPARTMENT OF AGRICULTURE—TOTAL DOG COUNT—674
Animal Control Officer: Chris Martinez
Game Warden: Sue Meyer

INLAND FISHERIES AND WILDLIFE			
ATV	SNOWMOBILE	BOAT	HUNT/FISH LICENSE
58	131	303	235

ELECTIONS—How many are in the party?				
DEMOCRATS	GREEN/ INDEPENDENT	REPUBLICAN	UN-ENROLLED	
605	101	719	606	
# of VOTES CAST FOR MANCHESTER				
06/12/2014—387	11/04/2014—1447			

Report of the Clerk

ELECTED MUNICIPAL OFFICIALS

Selectman, Assessors, Overseers of the Poor

	<i>Term Expires</i>
<i>Jeremy Pare</i>	2015
<i>Martha Nielsen</i>	2015
<i>Robert Gasper</i>	2017
<i>Thomas Oliver</i>	2016
<i>Paula Thomas</i>	2016

OFFICE STAFF

Town Manager/Tax Collector.....E. Patrick Gilbert

Email – townmanager@manchesterme.org

Town Clerk/Registrar of Voters.....Tina L. Cagle

Email – townclerk@manchesterme.org

Treasurer.....Ann Young

Email – treasurer@manchesterme.org

Deputy Tax Collector.....Debora Southiere

Email – taxcollector@manchesterme.org

Assessors Agent.....Charles Jordan

Email – assessor@manchesterme.org

CEO/Plumbing Inspector.....Paul Mitnik

Email – ceo@manchesterme.org

E-911.....Charles Jordan

Office: 207-622-1894 fax: 207-622-1715

OUTSTANDING REAL ESTATE TAXES
AS OF 6/30/2014

Outstanding Real Estate Taxes

Acct#	Property Owner	Tax Year	Original Tax	Amount Due
1661	ADAMS,MICHAEL	2010		
1661	ADAMS,MICHAEL	2011	\$3,249.92	\$4,617.52
1661	ADAMS,MICHAEL	2012	\$3,249.92	\$4,097.38
1661	ADAMS,MICHAEL	2013	\$3,326.09	\$3,326.09
1661	ADAMS,MICHAEL	2014	\$3,503.82	\$3,907.04
462	ARBOUR, MICHAEL E.	2013	\$3,795.81	\$3,973.05
462	ARBOUR, MICHAEL E.	2014	\$2,511.94	\$2,797.75
1532	BARROWS, JOHN H. & JENNIFER R.	2013	\$3,628.37	\$3,800.18
1532	BARROWS, JOHN H. & JENNIFER R.	2014	\$2,016.18	\$160.20
1661	BECKRIS LLC	2009	\$1,922.57	\$2,038.98
1395	BEDARD, RICKY R. & ALARICE	2014	\$3,232.00	\$5,273.63
1388	BEDARD, RICKY R. & ALARICE V.	2014	\$1,147.41	\$1,218.35
1630	BICKFORD, JAMES	2013	\$1,405.30	\$1,480.05
1630	BICKFORD, JAMES	2014	\$888.43	\$116.39
1303	BREWSTER, CAROL W., ESTATE OF	2014	\$1,031.55	\$1,119.02
152	BRICKETT,LELAND E. & BEVERLY A.	2013	\$2,607.28	\$2,745.92
152	BRICKETT,LELAND E. & BEVERLY A.	2014	\$641.70	\$82.47
506	BROUGHAM, CASEY	2011	\$695.18	\$771.74
506	BROUGHAM, CASEY	2012	\$807.68	\$752.14
506	BROUGHAM, CASEY	2013	\$826.61	\$1,020.65
506	BROUGHAM, CASEY	2014	\$735.54	\$852.67
824	BROWN, DARRYL G. & NICOLE L.	2014	\$796.84	\$876.69
363	BURGESS, MAYNARD	2014	\$31.40	\$86.40
244	CRAM, CECIL F & LOUISE	2012	\$541.19	\$606.85
244	CRAM, CECIL F & LOUISE	2013	\$834.47	\$1,029.87
244	CRAM, CECIL F & LOUISE	2014	\$879.06	\$1,011.02
1446	CRAM, DAVID & CAROLINE R.	2013	\$952.32	\$1,037.22
1446	CRAM, DAVID & CAROLINE R.	2014	\$1,254.42	\$1,222.59
1447	CRAM, STANLEY H. & LINDA	2013	\$1,163.11	\$1,254.86
1447	CRAM, STANLEY H. & LINDA	2014	\$2,127.96	\$2,388.99
1406	CRAM,JENNIFER & JOHN	2013	\$2,003.30	\$2,122.34
1406	CRAM,JENNIFER & JOHN	2014	\$850.08	\$778.70
248	CRAM,ROSE	2011	\$920.92	\$1,004.81
248	CRAM,ROSE, ESTATE OF	2012	\$897.28	\$46.27
248	CRAM,ROSE, ESTATE OF	2013	\$692.99	\$863.72
248	CRAM,ROSE, ESTATE OF	2014	\$730.02	\$846.58
249	CRAM,STANLEY JR. & LINDA	2013	\$790.86	\$870.52
249	CRAM,STANLEY JR. & LINDA	2014	\$905.28	\$964.68
			\$980.72	\$1,066.54

OUTSTANDING REAL ESTATE TAXES
AS OF 6/30/2014

Outstanding Real Estate Taxes

Acct#	Property Owner	Tax Year	Original Tax	Amount Due
1389	DESANO, JOAN	2012		
			\$2,102.55	\$2,251.45
1389	DESANO, JOAN	2013		
			\$2,214.90	\$2,484.92
1389	DESANO, JOAN	2014		
			\$2,399.48	\$2,531.37
395	DH RENTALS LLC	2014		
			\$3,429.53	\$3,594.87
789	DUMAS,R. & P, TRUSTEES - DUMAS FAMILY TRUST	2012		
			\$1,448.86	\$188.85
789	DUMAS,R. & P, TRUSTEES - DUMAS FAMILY TRUST	2013		
			\$1,443.48	\$1,633.77
789	DUMAS,R. & P, TRUSTEES - DUMAS FAMILY TRUST	2014		
			\$1,563.77	\$1,668.52
218	EASTMAN,RICHARD & LAAMANN,SVEN	2013		
			\$1,308.24	\$1,484.56
218	EASTMAN,RICHARD & LAAMANN,SVEN	2014		
			\$1,387.36	\$1,486.40
364	FARRINGTON, H. EVERIL	2014		
			\$475.41	\$544.82
364	FARRINGTON,LILLIAN (HEIRS OF)	2013		
			\$438.84	\$525.31
1555	FOSTER, ROBERT & BRENDA	2007		
			\$112.70	\$258.54
1555	FOSTER, ROBERT & BRENDA	2008		
1555	FOSTER, ROBERT & BRENDA	2009		
			\$62.72	\$148.95
1555	FOSTER, ROBERT & BRENDA	2010		
			\$43.52	\$102.34
1555	FOSTER, ROBERT & BRENDA	2011		
			\$30.72	\$87.61
1555	FOSTER, ROBERT & BRENDA	2012		
			\$27.51	\$82.17
1555	FOSTER, ROBERT & BRENDA	2013		
			\$28.98	\$73.09
379	FOSTER,DOROTHY	2006		
			\$576.89	\$1,092.86
379	FOSTER,DOROTHY	2007		
			\$769.35	\$1,450.51
379	FOSTER,DOROTHY	2008		
			\$776.04	\$1,393.91
379	FOSTER,DOROTHY, ESTATE OF	2009		
			\$748.80	\$1,241.32
379	FOSTER,DOROTHY, ESTATE OF	2010		
			\$684.80	\$993.08
379	FOSTER,DOROTHY, ESTATE OF	2011		
			\$684.80	\$902.31
379	FOSTER,DOROTHY, ESTATE OF	2012		
			\$700.85	\$872.94
379	FOSTER,DOROTHY, ESTATE OF	2013		
			\$738.30	\$855.71
379	FOSTER,DOROTHY, ESTATE OF	2014		
			\$357.31	\$422.90
398	GAGNE,JOSEPH & LORRAINE	2013		
			\$2,205.24	\$2,474.26
398	GAGNE,JOSEPH & LORRAINE	2014		
			\$2,389.01	\$2,520.56
1679	GLEASON,EDWARD D. JR	2014		
			\$1,010.82	\$1,079.74
429	GLEASON,EDWARD D.JR	2014		
			\$1,569.75	\$1,646.93
153	GRANITE CITY CORP LEONARD NASON	2014		
			\$254.15	\$316.38
1718	HARWOOD,JULIAN T.	2014		
			\$337.87	\$396.84
1635	HENTSCHER, LISA & CHRISTOPHER	2013		
			\$3,950.94	\$4,400.21
1635	HENTSCHER, LISA & CHRISTOPHER	2014		
			\$4,280.18	\$4,473.15
372	HEWEY, ALLAN & LEEANNE	2014		
			\$1,210.95	\$1,282.83
534	HILLIARD, LEONARD, ESTATE OF	2012		
534	HILLIARD,LEONARD	2011		
			\$385.28	\$529.24
534	HILLIARD,LEONARD, ESTATE OF	2013		
			\$216.66	\$280.17
534	HILLIARD,LEONARD, ESTATE OF	2014		
			\$234.72	\$296.32

**OUTSTANDING REAL ESTATE TAXES
AS OF 6/30/2014**

Acct#	Property Owner	Tax Year	Original Tax	Amount Due
1398	JONES, RICHARD S.	2010		
			\$410.88	\$424.25
1398	JONES, RICHARD S.	2011		
			\$449.28	\$608.96
1398	JONES, RICHARD S.	2012		
			\$459.81	\$589.87
1398	JONES, RICHARD S.	2013		
			\$484.38	\$575.54
1398	JONES, RICHARD S.	2014		
			\$524.75	\$595.77
584	JURCZAK,JAMES F.& FRANCES	2013		
			\$6,417.00	\$7,121.29
584	JURCZAK,JAMES F.& FRANCES	2014		
			\$6,951.75	\$7,231.47
1411	KNOWLES, GRANT M.	2013		
			\$82.80	\$131.54
1411	KNOWLES, GRANT M.	2014		
			\$89.70	\$146.60
610	KNOWLES, HERMAN, JR.	2013		
			\$3,803.28	\$4,237.45
610	KNOWLES, HERMAN, JR.	2014		
			\$4,120.22	\$4,308.00
1585	KNOWLES,DANIEL I.	2012		
			\$769.34	\$723.33
1585	KNOWLES,DANIEL I.	2013		
			\$1,497.30	\$1,693.16
1585	KNOWLES,DANIEL I.	2014		
			\$1,366.43	\$1,464.78
675	LINTON, LINDA A.	2011		
			\$1,920.00	\$1,185.77
675	LINTON, LINDA A.	2012		
			\$2,161.50	\$2,588.37
675	LINTON, LINDA A.	2013		
			\$2,277.00	\$2,553.43
675	LINTON, LINDA A.	2014		
			\$2,466.75	\$2,600.84
1760	MCCOLLETT,MICHAEL & JACQUELINE	2014		
			\$109.14	\$186.66
211	MCEACHEN, JASON R.	2014		
			\$2,216.10	\$2,342.02
1038	MCLAUGHLIN,JOHN L. & KARI MULLEN-MCLAUGHLIN	2014		
			\$2,720.90	\$2,863.24
1738	MCLAUGHLIN,KEVIN	2014		
			\$346.84	\$412.08
1491	MICHAUD, RICKY L.	2013		
1491	MICHAUD, RICKY L.	2014		
			\$1,541.35	\$1,645.38
1663	MITTON, JOHN C.	2014		
			\$611.46	\$685.29
1422	MOORE,DONNA L	2012		
			\$123.14	\$194.48
1422	MOORE,DONNA L	2013		
			\$129.72	\$184.24
1422	MOORE,DONNA L	2014		
			\$140.53	\$199.08
836	NAJMAN, FRANK R.	2014		
			\$7,774.00	\$8,080.42
529	NASON,LEONARD W.	2014		
			\$25.42	\$80.23
1420	NORTON, HAROLD & JEANNIE	2014		
			\$177.91	\$237.67
1419	NORTON, HAROLD L. & JEANNIE	2014		
			\$290.03	\$353.42
1423	NORTON,JEANNE C	2014		
			\$215.28	\$276.26

Outstanding Real Estate Taxes

OUTSTANDING REAL ESTATE TAXES

AS OF 6/30/2014

Acct#	Property Owner	Tax Year	Original Tax	Amount Due
850	OCONNOR, JOHN J. JR., TRUSTEE OF	2014		
1108	OMNIAMERICA TOWERS, INC.	2014	\$4,149.73	\$4,259.39
841	OMNIAMERICA TOWERS, INC.	2014	\$474.54	\$519.76
739	PALMER, BRADY R.	2014	\$188.29	\$233.07
925	PLUMMER, MARK C. & ALISON E.	2013	\$1,888.93	\$1,970.83
925	PLUMMER, MARK C. & ALISON E.	2014	\$774.87	\$882.28
926	PLUMMER, STANLEY, ESTATE OF	2014	\$1,678.89	\$1,787.39
898	PROVOST, NANCY E. &	2014	\$1,202.35	\$1,283.29
951	QUIRION, PAUL & TAMELA	2013	\$2,329.21	\$2,458.82
951	QUIRION, PAUL & TAMELA	2014	\$2,336.34	\$2,618.90
780	RKTECHS, LLC	2014	\$2,531.04	\$2,667.21
1179	ROBINSON, STEVEN S.	2014	\$2,136.35	\$2,221.90
1620	SAVAGE, BEVERLY	2010	\$1,333.54	\$1,430.83
1620	SAVAGE, BEVERLY	2011	\$1,098.24	\$333.21
			\$1,098.24	\$1,417.29
1620	SAVAGE, BEVERLY	2012	\$1,123.98	\$1,369.88
1620	SAVAGE, BEVERLY	2013	\$1,184.04	\$1,347.51
1620	SAVAGE, BEVERLY	2014	\$1,282.71	\$1,378.34
1031	SAWYER, EDITH ADAMS, ESTATE OF	2013	\$1,312.38	\$1,445.13
1031	SAWYER, EDITH ADAMS, ESTATE OF	2014	\$1,170.59	\$1,262.58
1703	ST. MICHEL, DONNA J.	2014	\$2,450.30	\$2,583.84
1285	STOWERS, KATHLEEN A.	2014	\$986.70	\$626.46
1387	THAYER, MICHAEL, JON F. THAYER, JESSICA FORTIER,	2014	\$760.96	\$839.65
1531	THOMPSON, BRUCE	2013	\$25.46	\$68.75
1531	THOMPSON, BRUCE	2014	\$1,841.84	\$1,955.62
1490	TWIST, EVELYN	2013	\$154.56	\$211.65
1213	WEBB, WALTER	2014	\$737.74	\$802.79
1214	WEBB, WALTER	2014	\$1,133.93	\$1,204.66
1211	WEBB, CHARLES L. & ELAINE	2013	\$1,948.56	\$2,191.05
1211	WEBB, CHARLES L. & ELAINE	2014	\$2,110.94	\$2,233.46
319	WIZBE INNOVATIONS, LLC	2014	\$1,169.84	\$1,241.11
863	ZEEGERS, DONNA L.	2012	\$3,915.16	\$349.10
863	ZEEGERS, DONNA L.	2013	\$6,429.42	\$7,134.99
863	ZEEGERS, DONNA L.	2014	\$7,497.43	\$7,794.87

OUTSTANDING PERSONAL PROPERTY TAXES

As of:
06/30/2014

Name ----	Year	Original Tax	Amount Due
AMERICAN HOME SYSTEMS	2013	\$33.12	\$17.69
AMERICAN HOME SYSTEMS	2014	\$34.39	\$34.39
ARBORE, ANNE	2013	\$9.66	\$9.66
ARBORE, ANNE	2014	\$7.48	\$7.48
B & S PAVING & CONSTR.	2014	\$2,693.99	\$1,346.99
BARKS AND MEOWS	2011	\$38.40	\$38.40
BENEDICT, RON	2011	\$44.80	\$44.80
BILLY BLACK INK	2014	\$7.48	\$7.48
BLACK CREEK CONSTRUCTION	2012	\$78.60	\$78.60
BUSINESS COMMUNICATION OF MAINE	2012	\$26.20	\$13.10
BUSINESS COMMUNICATION OF MAINE	2013	\$27.60	\$27.60
BUSINESS COMMUNICATION OF MAINE	2014	\$29.90	\$29.90
BUSINESS SOLUTIONS OF MAINE	2014	\$29.90	\$29.90
CHIEF-LEE SIGNS	2012	\$26.20	\$26.20
CHIEF-LEE SIGNS	2013	\$27.60	\$27.60
CIT TECHNOLOGY FINANCING SERV,	2014	\$142.03	\$117.01
CLARK MARINE	2012	\$176.85	\$0.68
CLARK MARINE	2013	\$186.30	\$186.30
CLARK MARINE	2014	\$201.83	\$201.83
DALE, DAVID	2014	\$183.89	\$183.89
DELL FINANCIAL SERVICES, LP	2012	\$49.78	\$34.71
DOODLES PET CARE	2014	\$47.84	\$47.84
DRYWALL UNLIMITED	2012	\$78.60	\$78.60
DRYWALL UNLIMITED	2013	\$82.80	\$82.80
DRYWALL UNLIMITED	2014	\$89.70	\$89.70
GAMEDAY ATHLETIC	2011	\$81.92	\$81.92
GAMEDAY ATHLETIC	2012	\$73.36	\$73.36
GAMEDAY ATHLETIC	2013	\$38.64	\$38.64
JOHN BARROWS CONSTRUCTION	2014	\$89.70	\$89.70
KEEPSAKES AND HEIRLOOMS	2014	\$20.93	\$20.93
KENNECOOK REAL ESTATE AGENCY	2011	\$34.56	\$34.56
LAKESIDE ORCHARDS, INC.	2013	\$271.86	\$10.52
LAKESIDE ORCHARDS, INC.	2014	\$309.46	\$309.46
MAINE ISSHINRYU KARATE ACADEMIES	2014	\$29.90	\$29.90
MANCHESTER DONUTS	2014	\$290.03	\$290.03
MANCHESTER INTERVENTIONAL SPINE	2014	\$2,006.29	\$1,003.14
MARKETING IMAGE	2011	\$25.60	\$25.60
MARKETING IMAGE	2012	\$26.20	\$26.20
MARKETING IMAGE	2013	\$27.60	\$27.60
MARKETING IMAGE	2014	\$29.90	\$29.90
Martial Arts Institute	2014	\$14.95	\$14.95
MZ CHICK-A-PEAS	2011	\$12.80	\$12.80

Outstanding Personal Property Taxes

OUTSTANDING PERSONAL PROPERTY TAXES

As of: 06/30/2014

Name ----	Year	Original Tax	Amount Due
NEW IDENTITY HAIR & NAIL SALON	2013	\$19.32	\$19.32
NEW IDENTITY HAIR & NAIL SALON	2014	\$20.93	\$20.93
NORTHERN NEW ENGLAND PRIMARY CARE	2014	\$820.76	\$410.38
ORIENTAL THERAPY	2014	\$14.95	\$7.47
OROFACIAL PAIN CENTER OF AUGUSTA	2014	\$520.26	\$0.71
PATIENT REFERRAL SERVICES	2011	\$76.80	\$76.80
PATIENT REFERRAL SERVICES	2012	\$78.60	\$78.60
PICKLE LAW FIRM, LLC	2012	\$15.72	\$15.72
PICKLE LAW FIRM, LLC	2013	\$22.08	\$0.69
PINETREE DEVELOPMENT COMPANY LLC	2013	\$13.80	\$6.90
PUSHARDS KARATE	2012	\$26.20	\$1.92
PUSHARDS KARATE	2013	\$27.60	\$27.60
SAFETY-KLEEN SYSTEMS, INC.	2012	\$1.31	\$1.31
Skip's General Contractor	2013	\$11.04	\$11.04
Sky High Studio	2014	\$14.95	\$14.95
STEWART, ZACHARY COMPUTER CONSULTANT	2014	\$29.90	\$29.58
SWEETLAND RETREAT, LLC	2013	\$34.50	\$34.50
THE BAIT SHOP	2012	\$5.24	\$5.24
THE BAIT SHOP	2013	\$5.52	\$5.52
TREASURE EQUESTRIAN	2011	\$129.28	\$129.28
TRIPLE A DAY CARE	2012	\$13.10	\$13.10
TV MAN	2013	\$27.60	\$27.60
TV MAN	2014	\$29.90	\$29.90
WIZBE INNOVATIONS LLC	2014	\$14.95	\$7.47

Outstanding Personal Property Taxes



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Manchester
Manchester, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Manchester, Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principle generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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Auditors Report

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Manchester, Maine as of June 30, 2014, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 and budgetary comparison information on page 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Manchester, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and

individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

RHR Smith & Company

Buxton, Maine
September 8, 2014

Auditors Report

STATEMENT C

TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	All Nonmajor Funds	Totals
ASSETS			
Cash and cash equivalents	\$ 1,339,473	\$ 407,058	\$ 1,746,531
Accounts receivable (net of allowance for uncollectibles):			
Taxes	9,548	-	9,548
Liens	200,726	-	200,726
Prepaid expenses	99	-	99
Due from other funds	5,514	40,890	46,404
TOTAL ASSETS	<u>\$ 1,555,360</u>	<u>\$ 447,948</u>	<u>\$ 2,003,308</u>
LIABILITIES			
Accounts payable	\$ 14,370	\$ -	\$ 14,370
Accrued payroll	5,048	-	5,048
Due to other funds	40,890	5,514	46,404
TOTAL LIABILITIES	<u>60,308</u>	<u>5,514</u>	<u>65,822</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	75,562	-	75,562
Prepaid taxes	9,788	-	9,788
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>85,350</u>	<u>-</u>	<u>85,350</u>
FUND BALANCES			
Nonspendable	99	12,215	12,314
Restricted	-	5,737	5,737
Committed	130,000	203,248	333,248
Assigned	33,402	221,234	254,636
Unassigned	1,246,201	-	1,246,201
TOTAL FUND BALANCES	<u>1,409,702</u>	<u>442,434</u>	<u>1,852,136</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,555,360</u>	<u>\$ 447,948</u>	<u>\$ 2,003,308</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT E

TOWN OF MANCHESTER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	All Nonmajor Funds	Totals Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 4,616,588	\$ -	\$ 4,616,588
Excise taxes	505,337	-	505,337
Intergovernmental	214,803	13,000	227,803
Charges for services	49,836	-	49,836
Miscellaneous revenues	49,979	28,410	78,389
TOTAL REVENUES	5,436,543	41,410	5,477,953
EXPENDITURES			
Current:			
General government	461,168	-	461,168
Public safety	192,220	-	192,220
Sanitation	60,196	-	60,196
Rec maintenance	28,359	-	28,359
Organizations and social services	17,517	-	17,517
Unclassified	62,600	363,534	426,134
Education	3,412,905	-	3,412,905
Cobbossee watershed	22,229	-	22,229
County tax	309,967	-	309,967
FirstPark	29,158	-	29,158
Overlay	26,323	-	26,323
Debt service:			
Principal	80,000	-	80,000
Interest	57,000	-	57,000
Capital outlay	-	397,189	397,189
TOTAL EXPENDITURES	4,759,642	760,723	5,520,365
EXCESS REVENUES OVER (UNDER) EXPENDITURES	676,901	(719,313)	(42,412)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	677,769	677,769
Operating Transfers (Out)	(677,769)	-	(677,769)
TOTAL OTHER FINANCING SOURCES (USES)	(677,769)	677,769	-
NET CHANGE IN FUND BALANCES	(868)	(41,544)	(42,412)
FUND BALANCES - JULY 1	1,410,570	483,978	1,894,548
FUND BALANCES - JUNE 30	\$ 1,409,702	\$ 442,434	\$ 1,852,136

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MANCHESTER, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,410,570	\$ 1,410,570	\$ 1,410,570	\$ -
Resources (Inflows):				
Property taxes	4,538,219	4,538,219	4,616,588	78,369
Excise taxes	435,000	435,000	505,337	70,337
Intergovernmental	211,745	213,499	214,803	1,304
Charge for services	30,895	30,895	49,836	18,941
Interest on taxes	14,000	14,000	16,158	2,158
Interest income	1,500	1,500	1,600	100
Other revenues	30,510	30,510	32,221	1,711
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>6,672,439</u>	<u>6,674,193</u>	<u>6,847,113</u>	<u>172,920</u>
Charges to Appropriation (Outflows):				
General government	533,926	533,926	461,168	72,758
Public safety	204,383	204,383	192,220	12,163
Sanitation	59,250	59,250	60,196	(946)
Cobbossee watershed	24,700	24,700	22,229	2,471
Recreation	30,400	30,400	28,359	2,041
Organizations and social services	17,549	17,549	17,517	32
Unclassified	83,654	83,654	62,600	21,054
Education	3,412,905	3,412,905	3,412,905	-
County tax	309,962	309,962	309,967	(5)
FirstPark	28,781	28,781	29,158	(377)
Overlay	40,790	40,790	26,323	14,467
Debt service:				
Principal	80,000	80,000	80,000	-
Interest	57,800	57,800	57,000	800
Transfers to other funds	677,769	677,769	677,769	-
Total Charges to Appropriations	<u>5,561,869</u>	<u>5,561,869</u>	<u>5,437,411</u>	<u>124,458</u>
Budgetary Fund Balance, June 30	<u>\$ 1,110,570</u>	<u>\$ 1,112,324</u>	<u>\$ 1,409,702</u>	<u>\$ 297,378</u>
Utilization of Unassigned Fund Balance	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ (300,000)</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE A

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General government:					
General government	\$ 455,126	\$ -	\$ 455,126	\$ 415,100	\$ 40,026
Selectmen	16,500	-	16,500	16,500	-
Planning/appeals board	8,750	-	8,750	8,189	561
Conservation Committee	3,550	-	3,550	1,239	2,311
Selectmen's contingency	50,000	-	50,000	20,140	29,860
	<u>533,926</u>	<u>-</u>	<u>533,926</u>	<u>461,168</u>	<u>72,758</u>
Public Safety:					
Ambulance	19,350	-	19,350	19,350	-
Fire department	92,327	-	92,327	88,046	4,281
Animal control	7,325	-	7,325	3,342	3,983
Cobbossee Outlet Dam	3,600	-	3,600	1,524	2,076
Emergency preparedness	500	-	500	500	-
E-911 Service	21,481	-	21,481	21,455	26
PSAP	5,160	-	5,160	5,160	-
Hydrants	39,240	-	39,240	37,906	1,334
Street lights	15,400	-	15,400	14,937	463
	<u>204,383</u>	<u>-</u>	<u>204,383</u>	<u>192,220</u>	<u>12,163</u>
FirstPark	<u>28,781</u>	<u>-</u>	<u>28,781</u>	<u>29,158</u>	<u>(377)</u>

Auditors Report

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Sanitation:					
Solid waste	59,250	-	59,250	60,196	(946)
Cobbossee watershed	24,700	-	24,700	22,229	2,471
County Tax	309,962	-	309,962	309,967	(5)
Recreation	30,400	-	30,400	28,359	2,041
Organizations and social service agencies:					
Kennebec Land Trust	250	-	250	250	-
KVCOG	4,636	-	4,636	4,636	-
MMA	3,363	-	3,363	3,331	32
Cobbossee Yacht Club	1,000	-	1,000	1,000	-
Manchester Youth Baseball	400	-	400	400	-
Boy Scout Troop #622	400	-	400	400	-
Manchester Healthy Futures	800	-	800	800	-
Manchester Historical Society	500	-	500	500	-
Sexual Crisis & Support	200	-	200	200	-
Family Violence Project	1,100	-	1,100	1,100	-
Kennebec Community Action	200	-	200	200	-
Kennebec Behavioral Health	2,200	-	2,200	2,200	-
Bread of Life Kitchen	500	-	500	500	-
Crisis & Counseling Services	1,500	-	1,500	1,500	-
Augusta Area Food Bank	500	-	500	500	-
	17,549	-	17,549	17,517	32

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Recreation maintenance	12,065	-	12,065	8,499	3,566
TIF	33,989	-	33,989	16,914	17,075
Vets dinner	500	-	500	254	246
Auction/Heat	900	-	900	880	20
Tree lighting	800	-	800	230	570
Apple festival	10,600	-	10,600	10,911	(311)
Cemeteries	21,800	-	21,800	18,504	3,296
General assistance	3,000	-	3,000	6,408	(3,408)
	<u>83,654</u>	<u>-</u>	<u>83,654</u>	<u>62,600</u>	<u>21,054</u>
Education	<u>3,412,905</u>	<u>-</u>	<u>3,412,905</u>	<u>3,412,905</u>	<u>-</u>
Debt service:					
Principal	80,000	-	80,000	80,000	-
Interest	57,800	-	57,800	57,000	800
	<u>137,800</u>	<u>-</u>	<u>137,800</u>	<u>137,000</u>	<u>800</u>
Transfers:					
Capital project funds	677,769	-	677,769	677,769	-
	<u>677,769</u>	<u>-</u>	<u>677,769</u>	<u>677,769</u>	<u>-</u>
Overlay	<u>40,790</u>	<u>-</u>	<u>40,790</u>	<u>26,323</u>	<u>14,467</u>
Total Expenditures	<u>\$ 5,561,869</u>	<u>\$ -</u>	<u>\$ 5,561,869</u>	<u>\$ 5,437,411</u>	<u>\$ 124,458</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MANCHESTER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 389,106	\$ 17,952	\$ 407,058
Due from other funds	509	40,381	-	40,890
TOTAL ASSETS	\$ 509	\$ 429,487	\$ 17,952	\$ 447,948
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	5,514	-	5,514
TOTAL LIABILITIES	-	5,514	-	5,514
FUND BALANCES				
Nonspendable-principal	-	-	12,215	12,215
Restricted	-	-	5,737	5,737
Committed	-	203,248	-	203,248
Assigned	509	220,725	-	221,234
Unassigned	-	-	-	-
TOTAL FUND BALANCES	509	423,973	17,952	442,434
TOTAL LIABILITIES AND FUND BALANCES	\$ 509	\$ 429,487	\$ 17,952	\$ 447,948

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE C

TOWN OF MANCHESTER, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 13,000	\$ -	\$ -	\$ 13,000
Interest	-	621	17	638
Other	4,273	23,499	-	27,772
TOTAL REVENUES	17,273	24,120	17	41,410
EXPENDITURES				
Capital outlay	-	397,189	-	397,189
Other	17,090	346,444	-	363,534
TOTAL EXPENDITURES	17,090	743,633	-	760,723
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	183	(719,513)	17	(719,313)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	677,769	-	677,769
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	677,769	-	677,769
NET CHANGE IN FUND BALANCES	183	(41,744)	17	(41,544)
FUND BALANCES - JULY 1	326	465,717	17,935	483,978
FUND BALANCES - JUNE 30	\$ 509	\$ 423,973	\$ 17,952	\$ 442,434

See accompanying independent auditors' report and notes to financial statements.

